G. R. S. IX-5]

Previous references.

1917

(8-am)

File No. 98-15

Serial Nos. 1, 2

Later references.

GENERAL AND REVENUE SECRETARIAT.

1917 E

Serial Nos. 1, 2

Part B for Jan 18

SUBJECT.

Payment of Mal taxes due on "Lalbagh Lodge"

No 3957-68 of 17 1.18 of the D.C. to Do.

Notes that the Coll Council is entitled to the tax from 18.9.13 to 15.8.14.

Srinivasa Rao 21.1.18

W D 68—GPB—50,000—24-7-16

G. R. S. 11] 1915-16

GENERAL AND REVENUE SECRETARIAT.

(Sanitary)

NOTES.

File No. 98-15

FILE HEADING.

Payment of Municipal taxes due on Lalbagh Lodge

From

The Sanitary Commissioner

No. 3049 Dated 4. 2. 16 Received 8 2. 16

Diary No.	Enclos.	Spare Copies.	Serial No.
285-3			1

BRIEF ABSTRACT OF LETTER.

Submits for orders a claim by the Bangalore City Municipality for the adjustment of Rs 144-8-0, on account of the Municipal taxes due on the "Lalbagh Lodge" and states that he is of opinion that the building is not liable to Municipal taxation as the building cannot be said to have been used for residential purposes for any period, seeing that Mr. Knowles's presence on the premises was part & parcel of the work in the Institute

NOTES AND ORDERS.

Municipal Section will kindly note on the liability to Municipal taxation

1st T 11/2

by DS 2. Please see G.O. No 5623-63 Mel 252-12-9 & 31 8 83
9.2.16 11/2
Jan? 1913 according to which this case will have

NOTES—First Sheet.

GPS—30,000—8-2-11

General and Revenue Secretariat. San File No. 98 of 1915

Serial No.

the deeded

MMS 14/2/16 & The Lalbagh Lodge was always used for official purposes except from 18 - Sept. 1913 to 15th Sept. 1914 next year. Mr. Noronha occupied this building during this period and only vacated it after a house-rent allowance was sanctioned to him. The Municipal taxes claimed have therefore to be paid by the Sanitary Dept.

4 It is however a point for consideration whether the claim of the Municipality for 3 years' taxes, instead of for a single year's, should be entertained merely on the score that a notice under Sec. 69 (1) of the Municipal Regulation was not given to the Municipality

5 Subd for orders

B.S. 16/2/16 & Mun. Secy. Bombay

Hon 16/2

7. According to the proviso to Sec. 69 of Municipal Regulation, the Municipal Council is not authorized to levy any kind of taxes (other than water rate or Sanitary cess)

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. Sale File No. 98 of 191 8.

Serial No.	
	on Govt. buildings without the previous sanction of Govt. Govt have however,
7	in G.O 5623-63/MR262-12-9 dt. 31st January 1913 have accorded their sanction to the taxation of one kind of Govt. buildings Viz, those used for residential purposes. Therefore the Lal Bagh Lodge which was admittedly used for residential purposes is liable to municipal taxation
8	The Sanitary Commr. points out that it was used as a residence only for a year. The Municipal council on the other hand claims that the tax for 2½ years on the score that the notice of vacancy required under cl (1) of Sec 69 was not given to the municipality.
9	In allowing the municipality to levy a tax on Govt. buildings used for residential purposes, the Govt have shown a very large concession to the municipality It seems reasonable, therefore, for the municipality in their turn to waive their claim for notice under cl (1) of Sec 69 and exercise their discretionary powers under cl (2 a) of the same Section and remit the whole amount of the tax for the period during which it was not used for residential purposes.

8/3/16

GPB—10,000-7-13

NOTE—Contn. sheet.

2.55

G. R. S. 12]

General and Revenue Secretariat. | ~~Sanit~~ File No. 98 of 1915.

Serial No.	
10	Draft stating that the Municipal Council has been permitted to levy a rate on only those Govt buildings which are used for residential purposes. It necessarily follows ~~from that a bldg~~ ~~Ceases~~ that the permission exists only so long as the buildings concerned is used for such a purpose, and that the Municipal Council cease to have any right to a rate, the moment the building ceases to be used ~~for~~ dwelling purposes.
11	The ordinary rule about notices of occupation & vacating do not therefore apply in the case of Govt buildings, ~~is not~~ and the liability to a rate does not persist owing to want of notice.

Asst 10/3.

12) Draft submitted accordingly

Asst 13/3/16

Municipal + Sanitary Secretary + Extraordinary members

Asst 14/3.

13

16/3/16

Asst 16/3

Extraordinary Members

D Swan

4973 20.3.16

14) Draft approved by the Extraordinary Member 18.3.16. Asst 20/3. Kelle

NOTE—Contn. sheet.

GBP 72,000 17.12.15

2053

G. R. S. 12]

General and Revenue Secretariat. Sanit File No. 98 of 1915.

Serial No.	
10	Draft stating that the Municipal Council has been permitted to levy a rate on only those Govt buildings which are used for residential purposes. It necessarily follows ~~from that a building~~ ceases that the permission lasts only so long as the building concerned is used for such a purpose, and that the Municipal Council cease to have any right to a rate, the moment the building ceases to be used for dwelling purposes.
11	The ordinary rule about notices of occupation & vacating do not therefore apply in the case of Govt buildings, and the liability to a rate does not persist owing to want of notice

Am 10/3.

Municipal + Sanitary Dewan & Extraordinary members

12 Draft submitted accordingly

Dy Secy 13/3/16 Mun/Revenue Secy

Am 14/3.

13 Put

Extraordinary Members & Dewan

16/3/16

Am 16/3

4973 20-3-16

14 Draft approved by the Extraordinary members 18-3-16 given up Mlle

Am 20/3.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

4973

4

G. R. S. 12]

General and Revenue Secretariat. Sanit File No. 98 of 1915.

Serial No.

15 The question might be examined also in the Municipal Dept of Govt
2.7.16 do

16 Asst Secy initials it
5.7.1916

3/7/16

17. The question has been examined in the Municipal Section already as the Notes in Red Ink show. The Dept. order approved by the Hon'ble Ordinary Member was submitted by the Municipal Dept of Govt & is in accordance with principles invariably followed in practice.

The Dept. may then kindly be approved
Draft) 5.7.1916

96
5.7.16

5/7-16

18 It is observed that the public building known as Lalbagh Lodge was not used solely for residential purposes at any time. During the period of one year i.e. from 18th Sept 1913 to 15 Sept 1914 the building was mainly used for the Vaccine Institute & the Asst Surgeon in charge occupied only a portion of the building so as to be able to attend to hospital collection at any hours of the day or night. This fact clearly brings the "Lalbagh Lodge" under the Category of exempted Govt buildings as described.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. File No. 98 of 1918

Serial No.

Flag A

in Govt's order No 9[4]-5 Mal 276-08-4 dt 3rd July 1909 - When the Vacant Residence was located in the compound of the Lunatic Asylum a portion of the building was occupied by the Medical Officer in immediate charge & it was expressly exempted from municipal taxes. The same Govt. order would have applied to the Kolbyn house used as such, but for

Flag T.

the later order issued by Govt. on 31st Jan 1913 in supersession of all previous orders on the subject.

(2) The Municipal council is strictly speaking within its powers under section 69 cl 1 in demanding the municipal taxes for the period during which the building was used as residential quarters. But as regards the subsequent period after the building ceased to be used for residential purposes a Notice appears to be necessary under the proviso to cl 1 of sec: 69. But under cl (2) of the same section it is discretionary with the Municipal council "to remit the taxes when the "building has been vacant & unproductive of rent "for any period of not less than sixty "consecutive days." - In a Note under this section (Page 184 - Cumming's Bombay Municipal Manual) the following comment occurs:-

"This sub section gives a very wide discretion "to a Municipality which may in the case

NOTE—Contn. sheet.

GPB —70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | File No. | of 191

Serial No.

" Noted, remit the whole of the rate
" for any lesser period, provided it is
" not less than 60 consecutive days" No
" previous notice of vacancy is required as
" the proviso to sub-section 1 does not apply
" to this sub-section"

20. The claim to exemption relates to the period during which the building was not used for residential purposes & rests on equity. The attention of the Municipal Council may perhaps be invited to this aspect of the question preparatory to issue of any order. If they see no reason to alter their views, the demand made ought to be met- unless amidst the proviso to sub-section 1 of Sec 69 is amended.

Submitted to the Dewan.

L Krishnaswamy Rao
15.8.1916

The draft approved by the Standing Committee may issue - There must be reciprocity in such matters - & as Municipalities are not ipso facto liable to pay notice of vacancy is not obligatory

15.1.16

Issue

16.1.16

NOTE—Contn. sheet

GPB—70,000- 17-12-15

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. Sam File No. 98 of 1915-6.

Serial No.	
2.	To The Sanitary Commissioner " President, Bangalore city- m^l c^l " — do — Mysore city m^l c^l " — Comptroller " Dy Com^rs of Districts. Order No. 3957-68 & 19.1.1916. States with certain observations (ref to 8C:1) that the M^l c^l is only entitled to the tax from 18th Sept 1913 to 15th Sept 1914 and requests the President of the M^l c^l to revise his demand, which the Sany Dept^t would meet in due course.

NOTE—Contn. sheet.

D 2853

Office of the Sanitary Commissioner
with the Government of Mysore,

No. 3049
1 file

Dated, Bangalore, 4th February 1 9 1 6.

5/15

Sany. 98-15=1

From

Rao Bahadur Rajakarya Pravina
T.V.Arumugum Mudaliar, Esq., M.B.C.M.,
Sanitary Commissioner in Mysore,
Bangalore.

To

D.N.NarasingaRao, Esq., B.A., B.L.,
Secretary to the Govt of H.H. the
Maharaja of Mysore, Genl Dept.,
Bangalore.

Sir,

I have the Honor to forward herewith for the orders of Government copies of correspondence ending with letter No.1917 dated the 26t January 1916 from the Honorary President, Municipal Council, Bangalore City, requesting an early adjustment of accounts for Rs.144-8-0 on account of the Municipal taxes due on the "Lalbagh Lodge". As the building cannot be said to have been used for residential purposes for any period, seeing that Mr. Noronha's presence on the premises was part and parcel of the work in the Institute that was located in a portion of the main building itself, I am of opinion that the building is not liable to municipal taxation.

I have the honor to be,

Sir,

Your most obedient servant,

Personal Assistant
to the Senior Surgeon Mysore Govt.
For Sanitary Commissioner
(absent from station)

mar

872

GPB—50,000—20-4-15

14/7/19

From The Sanitary Commissioner with Govt

To The Secretary to Government Agriculture Dept

Dated 5- 1916

Despatched

Received

General No. 3049

No.

Enclosure No. 1 file

Submitting for orders a claim by the Municipality for payment of taxes on the Lalbagh Lodge.

Enc. to Lr. 98-15-1

Letter No.1917 dated the 11th Inst. from the Hon. President, City Municipal Council, Bangalore, to the Sanitary Commissioner in Mysore, Bangalore.

Adverting to your letter No.2615, dated the 11th Inst. regarding the arrears of Municipal taxes due on the Lalbagh Lodge, I have the honor to state that, under Govt. Order No. 5623-63/Ml.252-12-9, dated 31st January 1913, all Government buildings used for residential purposes are without distinction, liable to the payment of Municipal taxes.

2. With regard to the objection that the building in question was not occupied ever by the Officer attached to the Vaccine Institute subsequent to 15th September 1914, I have to state that, section 69 (1) of the Municipal Regulation lays down that, whenever a house becomes vacant a notice in writing intimating such vacancy must be furnished to the Municipality by the party concerned, and proportionate remission of tax will be calculated from the date of receipt of such notice.

The above rule applies to all buildings used as residential quarters whether private or belonging to Govt. As no such notice has been received in this Office, the concession referred to above cannot be shown.

3. I therefore request you to be so good as to arrange for the early adjustment of the sum of Rs.144-8-0 which has been outstanding in the accounts of this Office.

4. I further request to be informed whether the portion of the building has permarently ceased to be used for residential purposes.

"COPY"

Personal Assistant
to the Senior Surgeon, I.G.
For Sanitary Commissioner
(absent from station.)

Enc. to Lan. 98-15-1

Letter No.2615, dated 11th January 1916, from the Sanitary Commissioner in Mysore, to the Honorary President City Municipal Council, Bangalore.

With reference to your No.1529 dated the 15th ultimo to the address of the Superintendent, Vaccine Institute, Bangalore, I have the honor to inform you that the Lalbagh Lodge is not used either wholly or partly for residential purposes. From 18-9-1913 to 15-9-1914 however, the subordinate Officer attached to the Institute lived in a portion of the building so as to be able to attend to lymph collection at any hour of the day or night, as may be found necessary. But even during this period the building was mainly used for purposes of the Institution.

" C O P Y "

Personal Assistant
to the Senior Surgeon, M.G.
For Sanitary Commissioner
(absent from station.)

Enc to Sam 98-15-1

Letter No.319 dated 23rd December 1915 from the Officer in charge Vaccine Institute, Bangalore, to the Sanitary Commissioner in Mysore, Bangalore.

I have the honor to enclose herein in original, letter o.1529 dated the 15th December 1915, from the Honorary Pfesident, City Municipality, Bangalore, re payment of Municipal taxes on the Lalbagh Lodge wherein the Vaccine Institute is now located. The Lalbagh Lodge was the official residence of the Superintendent of the Vaccine Institute from 18-9-1913 to 15-9-1914 as per Sanitary Commissioner's No.1197 dated 13-9-1913 and from 24-9-1914 it has been used for the Vaccine Institute.

As there is no provision in this Office budget for the payment of Municipal taxes, I request you to be good enough to address Government on the matter and to obtain exemption from the payment of taxes, as the Lalbagh Lodge is a Government building.

" C O P Y "

Personal Assis ant
to the Senior Surgeon, I.M.C.
For Sanitary Commissioner
(absent from station.)

G. 2374-7/Gm 160-Bgl 1.9.13

Encl. to Sam. 98-15-1

Letter c.1529 dated 15th December 1915 from the Hon. President, Municipal Council, Bangalore City, to the Supdt. Vaccine Institute, Bangalore.

With reference to your letter No.278 dated 4th Inst I have the honor to invite kind reference to this Office letter No.2968 dated 27th May 1915, and to state that all Government buildings used for residential purposes are liable to taxation under Govt Order No.5623-63/M1.252-12-9 dated 31st January 1913 and the building in question has been assessed, as it is occupied by you. A sum of Rs.144-8-0 as per statement enclosed becomes due on account of Municipal taxation on the building till the end of 1st half year of 1915-16, and I request that the amount may kindly be remitted to this Office very early.

" C O P Y "

Personal Assistant
to the Senior Surgeon ysore Govt
For Sanitary Commissioner
(absent from station.)

Enc to Lan 98-15-1

Statement showing the Municipal tax due on the "Lalbagh Lodge".

For	1st	half of	1913-14	Rs.26-8-8
	2nd	"	"	Rs.26-8-8
	1st	"	1914-15	Rs.26-8-8
	2nd	"	"	Rs.32-7-0 includes cess for the first time.
	1st	"	1915-16	Rs.32-7-0
				Rs.144-8-0

Sd/- B. Basavarathna

Vice President
City Municipal Council.
Bangalore.

payment of Municipal taxes due on Lalbagh Lodge.

B

G.R.S. 28]

171

File No. 98-18

Serial No.

Diary No. of letter replied to 2853

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(Sancy)

Dated the 13 - 3 - 1916

Date of issue 21.1.18

Signed by Mr B. T. Kesava Iyer

READ—

Letter no. 3049, dated 5th Feb. 1916, from the Sanitary Commissioner in Mysore, submitting for orders the G.G.O.C. copies of correspondence in the matter of the claim preferred

ORDER THEREON—No.

by the Bangalore City Municipal Council for taxes on the Lal Bagh Lodge, from 1st April 1913 to the 1st half of 1913-14 to the 1st half

over

SUBJECT.

GPB—50,000—1-12-12

of 1915-1916 and stating that the buildings in question was never used as a residence and that between 18-9-1913 to 15-9-1914, during which when Mr. Norohna was occupying the premises, it was only in the interest of the Vaccine Institute.

Order No 3957-68Sani/98-15 9/9/1-18

It is observed that the municipal Council has been permitted, under G.O. 05623-63 MH 252-12-9 of 31st Jan 1913, to levy the municipal taxes ~~the~~ only on those Govt. buildings which are used for residential purposes. It from this necessarily follows, that the permission exists only so long as the building is used for such a purpose, and the claim for a vote on the part of the Municipal Council ceases, becomes void to have arisen the moment the

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

building ceased to be used for residential purposes.

2) The ordinary rule about notices of occupation and vacancy does not apply in the case of Government buildings and therefore the liability to tax cannot be ceased to continue for want of such notice

3) In the result the Municipal Council is only entitled to the tax from 18th September 1913, to 15th September 1914 The President of the Municipal Council is accordingly requested to revise his demand in which the Secretary's letter will meet with due Consideration

Krom
18.3.16.

16/3/16

Asst Secy
16/3 Rev Secretary

GPB—20,000—7-7-14

To The Secretary Commissioner,
" President, Bangalore City
Municipal Council.

Compt^r
Govt Comm^r of Oth
Pres^t Municipal Council